

IN THE MICHIGAN COURT OF APPEALS

ORDER

Re: **Diane Elizabeth Kain v Internal Revenue Service**
Karon Lee Kain v Internal Revenue Service
Docket No. **299637; 299944**
L.C. No. **10-003995-CZ; 10-003994-CZ**

Joel P. Hoekstra, Judge, acting under MCR 7.211(E)(2), orders:

These appeals are CONSOLIDATED to advance the efficient administration of the appellate process.



A true copy entered and certified by Sandra Schultz Mengel, Chief Clerk, on

DEC 16 2010

Date

Sandra Schultz Mengel
Chief Clerk